

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH  
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE NINETEENTH DAY OF JULY  
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE MR JUSTICE A.GOPAL REDDY**

**WRIT PETITION NO : 7317 of 2004**

Between:

- 1 Mir Mazaruddin, S/o.Mir Babar Ali,  
R/o.6-1-628, Khairatabad, Hyderabad.
- 2 Mir Anwaruddin, S/o.Mir Babar Ali,  
R/o.6-1-628, Khairatabad, Hyderabad.

**..... PETITIONERS**

AND

1. Collector and District Registrar (R&S)Dept., Hyderabad.
2. Sub-Registrar, Sanjeev Reddy Nagar, Hyderabad.
3. Commissioner and Inspector General of Registration and

Stamps A.P. Hyderabad.

**.....RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Mandamus or any other appropriate writ declaring that the action of the respondents in calling upon the petitioners to pay the deficit stamp duty and registration fees in respect of sale deeds dated 16-01-2004 (pending Document Nos.2 and 3 of 2004), without giving credit to the stamp duty and registration fees paid in respect of Agreements of Sale dated 13-11-2002 bearing Document Nos.77 and 78 of 2004 on the file of the 2nd respondent, is arbitrary and illegal and direct the respondents to release the sale deeds of the petitioners dated 16-01-2004 after due registration without any further demand of payment of deficit stamp duty and registration fees and grant such other relief as it deems fit in the circumstances of the case.

**Counsel for the Petitioners: MR.V.VENKATARAMANA**

## **Counsel for the Respondent : GP FOR REVENUE FOR R1 TO 3**

**The Court made the following at the stage of admission :**

### **ORAL ORDER**

The petitioners, who have purchased the property under two registered agreements of sale dated 13-11-2002, have submitted the same for registration with the Sub-Registrar, Sanjeev Reddy Nagar, Hyderabad-second respondent, who in-turn referred the same to the Collector and District Registrar, Hyderabad-first respondent, under Section 47-A of the Indian Stamp Act, 1899 for due determination of the market value of the property agreed to be sold. The Collector and District Registrar (R&S) Department, Hyderabad-first respondent fixed the value of the land at Rs.8,000/- per square yard and directed the second respondent to release the agreement of sale after due registration, on depositing the deficit stamp duty on the said market value by the petitioners.

It is not in dispute that the petitioners have paid the said amount and presented the registered sale deeds dated 16-01-2004 for registration. Again, the matter was referred to the first respondent for due determination of the Stamp Duty payable on the sale deed presented, the first respondent again determined the market value at Rs.8,500/- on 31-03-2004 and directed the second respondent to release the pending document bearing Nos.P.3/2004,P.2/2004 on payment of differential stamp duty by the petitioners.

The grievance of the petitioners is that the stamp duty, which was paid by the petitioners earlier pursuant to determination of stamp duty payable on agreement of sale, was not given credit to, at the time of payment of stamp duty.

Explanation II to Article 47A of Schedule 1-A of the Indian Stamp Act, 1899 envisages that the stamp duty, if any, already paid in pursuance of the agreement of sale referred to in Clause (b) of Article 47A of the Act shall be adjusted towards the total duty leviable on the sale deed. In view of the same, the second respondent has to adjust the stamp duty paid at the time of agreement of sale while registering the

sale deeds and after giving credit to the stamp duty, release the documents as directed by the first respondent- Registrar (R&S) Department, Hyderabad.

The writ petition is accordingly disposed of. No costs.

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A.GOPAL REDDY,J

\*TSNR/GHN

TO

1. Collector and District Registrar (R&S)Dept., Hyderabad.
2. Sub-Registrar, Sanjeev Reddy Nagar, Hyderabad.
3. Commissioner and Inspector General of Registration and

Stamps, A.P.Hyderabad.

4. Two C.D. Copies